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UNITED STATES BANKRUPTCY COURT**NORTHERN DISTRICT OF CALIFORNIA****OAKLAND DIVISION**

In re:

Case No. 23-40523 WJL

THE ROMAN CATHOLIC BISHOP OF
OAKLAND, a California corporation
sole,

Chapter 11 Cases

Debtor.

**FIFTH MONTHLY FEE STATEMENT OF
BERKELEY RESEARCH GROUP FOR
ALLOWANCE AND PAYMENT OF
INTERIM COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR
THE PERIOD FEBRUARY 1, 2024
THROUGH FEBRUARY 29, 2024**

Name of Applicant:	Berkeley Research Group, LLC (“BRG”)
Authorized to Provide Professional Services to:	The Official Committee of Unsecured Creditors (“Committee” or “UCC”)
Date of Retention:	Effective as of June 23, 2023 by Order entered August 4, 2023 [Dkt No. 330]
Period for Which Compensation and Reimbursement is Sought:	February 1, 2024 – February 29, 2024
Amount of Compensation Requested:	\$216,167.00
Less 20% Holdback:	(\$43,233.40)
Amount of Expenses Requested:	\$0.00
Total Compensation (Net of Holdback) and Expense Reimbursement Requested:	\$172,933.60

1. Pursuant to sections 327(e) and 328(a) of Chapter 11 of Title 11 of the United States Code, Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure, the *Order Authorizing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [Dkt. No. 170] (the “Compensation Procedures Order”), the *Order Approving Employment of Berkeley Research Group, LLC as Financial Advisor for the Official Committee of Unsecured Creditors Effective as of June 23, 2023* [Dkt. No. 330] (the “Retention Order”), and the *Order Allowing Berkeley Research Group to File Monthly Fee Statements* [Dkt. No. 733], Berkeley Research Group, LLC (“BRG”) hereby submits its Fifth Monthly Fee Statement (the “Fee Statement”) for Allowance and Payment of Interim Compensation and Reimbursement of Expenses for the Period February 1, 2024 through February 29, 2024 (the “Fee Period”). By this fifth statement, BRG seeks payment in the amount of \$172,933.60 which comprises (i) eighty percent (80%) of the total amount of compensation sought for actual and necessary services rendered during the Fee Period, and (ii) reimbursement of one hundred percent (100%) of actual and necessary expenses incurred in connection with such services. As described in more detail in the Retention Order, the compensation sought herein is comprised of the services provided to the Committee based on hourly rates.

2. Attached hereto as **Exhibit A** is a summary of BRG timekeepers (collectively, the “Timekeepers”) who rendered services to the Committee in connection with the Bankruptcy Case during the Fee Period, including the hourly rate, title, and fees earned by each Timekeeper. The schedule of fees incurred during the Fee Period summarized by task code is attached hereto as

1 **Exhibit B.** The detailed time records which describe the time spent by each BRG Timekeeper for
2 the Fee Period are attached hereto as **Exhibit C.**

3 3. BRG also maintains records of all actual and necessary out-of-pocket expenses
4 incurred in connection with the rendition of its professional services. At this time BRG is not
5 requesting reimbursement for any expenses incurred during the Fee Period but reserves the right to
6 request reimbursement therefore in the future.


7 4. In accordance with the Compensation Procedures Order, each Notice Party shall
8 have until the tenth (10th) day (or the next business day if such day is not a business day) following
9 service of this Monthly Fee Statement (the "Objection Deadline") to serve an objection to the
10 Monthly Fee Statement on BRG and each of the other Notice Parties.

11 5. If no objections to the Statement are received on or before the Objection Deadline,
12 the Debtor, pursuant to the Compensation Procedures Order, is authorized to pay BRG on an
13 interim basis the total amount of **\$172,933.60** which consists of eighty percent (80%) of BRG's total
14 fees of **\$216,167.00**, and one hundred percent (100%) of BRG's total expenses of **\$0.00** for the Fee
15 Period.

16 6. To the extent an objection to the Statement is received on or before the Objection
17 Deadline, the Debtor is to withhold payment of that portion of the Statement to which the objection
18 is directed and will promptly pay the remainder of the fees and disbursements in the percentages
19 set forth above. To the extent such an objection is not resolved, it shall be preserved and scheduled
20 for consideration at the next interim fee application hearing.

21 Dated: March 26, 2024

Respectfully submitted,

22 By: 
23 Paul N. Shields
24 Berkeley Research Group, LLC
25 201 South Main Street, Suite 450
26 Salt Lake City, Utah 84111
27 Telephone: (801) 364-6233
28 Email: pshields@thinkbrg.com

*Financial Advisors to the Official Committee
of Unsecured Creditors*

EXHIBIT A

**ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)****Exhibit A: Summary of Fees By Professional**

For the Period 02/01/24 through 02/29/24

Professional	Title	Billing Rate	Hours	Fees
A. Manley	Managing Director	\$1,095.00	2.5	\$2,737.50
A. Metz	Managing Director	\$800.00	0.7	\$560.00
N. Librock	Managing Director	\$775.00	0.2	\$155.00
P. Shields	Managing Director	\$850.00	25.1	\$21,335.00
R. Strong	Managing Director	\$815.00	9.9	\$8,068.50
M. Babcock	Director	\$755.00	79.6	\$60,098.00
J. Funk	Senior Managing Consultant	\$650.00	79.6	\$51,740.00
C. Tergevorkian	Managing Consultant	\$480.00	82.1	\$39,408.00
S. Chaffos	Consultant	\$415.00	8.5	\$3,527.50
J. Freeman	Senior Associate	\$385.00	20.8	\$8,008.00
A. Stubbs	Associate	\$320.00	16.6	\$5,312.00
S. Rawlings	Associate	\$225.00	40.1	\$9,022.50
Y. Xu	Associate	\$225.00	15.8	\$3,555.00
D. Godfrey	Case Assistant	\$160.00	16.5	\$2,640.00
TOTAL			398.0	\$216,167.00
BLENDED RATE				\$543.13

EXHIBIT B



ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)

Exhibit B: Summary of Fees By Task Code

For the Period 02/01/24 through 02/29/24

Task Code	Hours	Fees
200.90 - Document / Data Analysis (Production Requests)	19.2	\$9,392.50
220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)	18.0	\$8,996.00
300.00 - Asset Analysis (General - Debtors)	206.8	\$115,251.50
302.00 - Asset Analysis (General - Related Non-Debtors)	76.9	\$35,485.50
303.00 - Asset Analysis (General - Parishes)	8.7	\$3,190.50
330.00 - Asset Analysis (Real Property - Debtors)	13.1	\$10,752.00
333.00 - Asset Analysis (Real Property – Parishes)	2.3	\$1,495.00
1030.00 - Mediation Preparation & Attendance	19.1	\$15,123.50
1060.00 - Fee Application Preparation & Hearing	33.9	\$16,480.50
TOTAL	398.0	\$216,167.00
BLENDED RATE		\$543.13

EXHIBIT C

**ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)****Exhibit C: Schedule of Time Detail**

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
<u>200.90 - Document / Data Analysis (Production Requests)</u>				
02/05/24	C. Tergevorkian	1.8	\$864.00	Examined recent document production (February 2, 2024 - Oakland Parochial Fund).
02/05/24	A. Stubbs	1.7	\$544.00	Examined recent document production for Oakland Parochial Fund deposit summaries (2004 - June 2023).
02/05/24	C. Tergevorkian	0.6	\$288.00	Updated document request tracker / production index to include initial findings relating to February 2, 2024 document production.
02/05/24	R. Strong	0.5	\$407.50	Attended call with BRG (MB [asset analysis], CT [document analysis]) regarding document productions from Debtor [data analysis].
02/05/24	M. Babcock	0.5	\$377.50	Met with BRG (RS [data analysis], CT [document analysis]) to discuss document productions [asset analysis].
02/05/24	C. Tergevorkian	0.5	\$240.00	Met with BRG (RS [data analysis], MB [asset analysis]) to discuss updates in document request tracker / production index [document analysis].
02/06/24	C. Tergevorkian	1.3	\$624.00	Prepared list of outstanding priority requests / supplemental requests for follow-up with Debtor FA.
02/06/24	M. Babcock	0.3	\$226.50	Evaluated issues related to outstanding document requests.
02/07/24	C. Tergevorkian	0.5	\$240.00	Analyzed February 2, 2024 document production to identify follow-up items to be raised with Debtor.
02/07/24	C. Tergevorkian	0.2	\$96.00	Attended meeting with BRG (MB) and Debtor FA (CW) to discuss document production status.
02/07/24	M. Babcock	0.2	\$151.00	Met with Debtor FA (CW) and BRG (CT) to discuss ongoing document productions.
02/07/24	M. Babcock	0.1	\$75.50	Met with BRG (CT) to discuss ongoing document review.
02/07/24	C. Tergevorkian	0.1	\$48.00	Met with BRG (MB) to discuss supplemental document requests.
02/08/24	C. Tergevorkian	1.1	\$528.00	Examined recent document production (February 08, 2024 - Priest files).
02/09/24	D. Godfrey	0.6	\$96.00	Examined designations (e.g., Confidential, Highly Confidential) for documents received on February 8, 2024.
02/09/24	C. Tergevorkian	0.4	\$192.00	Updated document request tracker / production index to include preliminary findings relating to February 8, 2024 document production.



ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)

Exhibit C: Schedule of Time Detail

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
200.90 - Document / Data Analysis (Production Requests)				
02/14/24	C. Tergevorkian	1.0	\$480.00	Examined Debtor FA notes / responses included in document request tracker / production index provided by Debtor FA.
02/14/24	C. Tergevorkian	0.5	\$240.00	Analyzed February 8, 2024 document production to identify follow-up items to be raised with Debtor.
02/14/24	S. Chaffos	0.5	\$207.50	Revised audit document production index to include recent productions of financial statements.
02/14/24	C. Tergevorkian	0.2	\$96.00	Met with BRG (MB [asset analysis], PS [ability to pay analysis]) and Debtor FA (CW, SL) to discuss document production status [document analysis].
02/14/24	M. Babcock	0.2	\$151.00	Met with Debtor FA (SL, CW) and BRG (PS [ability to pay analysis], CT [document analysis]) to discuss ongoing document production process [asset analysis].
02/14/24	P. Shields	0.2	\$170.00	Participated in status call with Debtor FA (SL, CW) and BRG (MB [asset analysis], CT [document analysis]) regarding document production issues [ability to pay analysis].
02/21/24	C. Tergevorkian	0.1	\$48.00	Met with Debtor FA (CW, SL) to discuss document production status.
02/26/24	C. Tergevorkian	1.5	\$720.00	Examined recent document production (February 26, 2024 - Priest files).
02/26/24	C. Tergevorkian	0.9	\$432.00	Examined recent document production (February 23, 2024 - Quinquennial report for 2004 - 2010).
02/26/24	C. Tergevorkian	0.3	\$144.00	Updated document request tracker / production index to include initial findings relating to February 23, 2024 document production.
02/27/24	C. Tergevorkian	0.5	\$240.00	Updated document request tracker / production index to include preliminary findings relating to February 26, 2024 document production.
02/28/24	C. Tergevorkian	1.4	\$672.00	Examined Debtor FA responses / notes to Committee inquiries.
02/28/24	C. Tergevorkian	0.4	\$192.00	Analyzed February 23 / 26, 2024 document production to identify follow-up items to be raised with Debtor.
02/28/24	C. Tergevorkian	0.2	\$96.00	Met with BRG (PS) and Debtor FA (CW, SL) to discuss document production status.
02/28/24	P. Shields	0.2	\$170.00	Met with Debtor FA (SL, CW) and BRG (CT) regarding status on document production.



ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)

Exhibit C: Schedule of Time Detail

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
200.90 - Document / Data Analysis (Production Requests)				
02/29/24	C. Tergevorkian	0.7	\$336.00	Prepared supplemental document request relating to personal property appraisals / inventories.
Task Code: 200.90		19.2	\$9,392.50	Totals
220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)				
02/01/24	M. Babcock	1.7	\$1,283.50	Analyzed receipt / disbursement activity reported in MORs (June - December 2023).
02/01/24	C. Tergevorkian	1.6	\$768.00	Analyzed receipt / disbursement activity (including OPF accounts) reported in MORs (May - December 2023).
02/01/24	C. Tergevorkian	0.7	\$336.00	Analyzed assets / operations reported in November 2023 MOR.
02/01/24	M. Babcock	0.6	\$453.00	Evaluated issues identified in MOR analysis (including OPF loan balance / disbursements to CCCEB).
02/01/24	C. Tergevorkian	0.0	\$0.00	Analyzed monthly operating reports for the Debtor relating to the receipts and disbursements.
02/02/24	M. Babcock	0.5	\$377.50	Met with BRG (CT) to discuss ongoing MOR analysis.
02/02/24	C. Tergevorkian	0.5	\$240.00	Met with BRG (MB) to discuss MOR analyses.
02/02/24	S. Rawlings	0.3	\$67.50	Analyzed ending cash balances reported in MOR (December 2023).
02/09/24	C. Tergevorkian	0.5	\$240.00	Identified additional MOR analyses to be performed by staff.
02/12/24	S. Chaffos	0.4	\$166.00	Met with BRG (CT) to discuss MOR bank activity (including receipt / disbursement transactions).
02/12/24	C. Tergevorkian	0.4	\$192.00	Met with BRG (SC) to discuss MOR analyses (including bank balance, receipt / disbursement activity).
02/14/24	M. Babcock	1.1	\$830.50	Examined operations / trends reported in MOR financial statements (May 2023 - December 2023).
02/14/24	C. Tergevorkian	0.4	\$192.00	Analyzed financial activity / trends reported in MORs (May - December 2023).
02/14/24	S. Chaffos	0.4	\$166.00	Evaluated operating trends reported in MOR (May 2023 - December 2023).
02/14/24	C. Tergevorkian	0.3	\$144.00	Reviewed MOR receipt / disbursement activity (May 2023 - December 2023).



ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)

Exhibit C: Schedule of Time Detail
For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
220.00 - Debtors Operations / Monitoring (Monthly Operating Reports / Periodic Reporting)				
02/15/24	C. Tergevorkian	0.8	\$384.00	Updated analysis of MORs (including bank balance, receipt / disbursement activity).
02/16/24	S. Chaffos	0.8	\$332.00	Examined asset trends reported in MOR (May 2023 - November 2023).
02/19/24	S. Chaffos	0.9	\$373.50	Evaluated ending cash balance trends reported in MORs (March 2023 - November 2023).
02/19/24	C. Tergevorkian	0.9	\$432.00	Evaluated ending MOR cash balances / trends for December 2023.
02/21/24	S. Chaffos	1.8	\$747.00	Revised MOR cash receipt / disbursement analysis to include recent bank transactions.
02/21/24	S. Chaffos	0.9	\$373.50	Analyzed MOR cash receipt / disbursement transactions (May 2023 - November 2023).
02/21/24	C. Tergevorkian	0.9	\$432.00	Evaluated MOR receipt / disbursement activity reported in MORs (May - December 2023).
02/22/24	S. Rawlings	0.5	\$112.50	Updated ending MOR cash balance comparison analysis (January 2024).
02/22/24	M. Babcock	0.2	\$151.00	Evaluated asset / financial trends reported in MORs (May 2023 - December 2023).
02/23/24	S. Rawlings	0.4	\$90.00	Updated MOR bank balance comparative formatting / formulas (November 2023 - January 2024).
02/26/24	S. Rawlings	0.5	\$112.50	Obtained prepetition compensation / expense data from court documents (May 2023 - January 2024).
Task Code: 220.00		18.0	\$8,996.00	Totals
300.00 - Asset Analysis (General - Debtors)				
02/01/24	J. Funk	2.8	\$1,820.00	Analyzed Finance Council meeting minutes including assets detailed therein (2019).
02/01/24	J. Freeman	2.6	\$1,001.00	Analyzed Oakland Parochial Fund donor report data (October 2023).
02/01/24	J. Freeman	2.6	\$1,001.00	Examined Oakland Parochial Fund donor report data (September 2023).
02/01/24	J. Freeman	2.5	\$962.50	Examined Oakland Parochial Fund donor report data (August 2023).



ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)

Exhibit C: Schedule of Time Detail

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
300.00 - Asset Analysis (General - Debtors)				
02/01/24	R. Strong	2.2	\$1,793.00	Analyzed Debtor accounting system data to address inquiries from UCC Counsel.
02/01/24	P. Shields	1.1	\$935.00	Met with BRG (JF) to discuss results of quality review of financial information included in credit estimate.
02/01/24	J. Funk	1.1	\$715.00	Met with BRG (PS) to evaluate comparative financial statement information in connection with credit estimate.
02/01/24	P. Shields	0.7	\$595.00	Met with BRG (MB [asset analysis], CT [document analysis]) regarding ongoing analyses [ability to pay analysis].
02/01/24	C. Tergevorkian	0.7	\$336.00	Met with BRG (MB [asset analysis], PS [ability to pay analysis]) to coordinate ongoing analyses [document analysis].
02/01/24	M. Babcock	0.7	\$528.50	Met with BRG (PS [ability to pay analysis], CT [document analysis]) to discuss ongoing analyses / investigations [asset analysis].
02/01/24	J. Funk	0.6	\$390.00	Met with BRG (CT) to evaluate the comparative financial statements of the Bond Obligated Group (2017 - 2022).
02/01/24	C. Tergevorkian	0.6	\$288.00	Met with BRG (JF) to discuss comparative financial statement analysis for Bond Obligated Group.
02/01/24	C. Tergevorkian	0.6	\$288.00	Met with BRG (MB [asset analysis], PS [ability to pay analysis]) and UCC Counsel (BW, JP) to discuss case issues [document analysis].
02/01/24	P. Shields	0.6	\$510.00	Met with UCC Counsel (JP, BW) and BRG (MB [asset analysis], CT [document analysis]) regarding ongoing analyses [ability to pay analysis].
02/01/24	M. Babcock	0.6	\$453.00	Met with UCC Counsel (JP, BW) and BRG (PS [ability to pay analysis], CT [document analysis]) to discuss ongoing analyses / investigations [asset analysis].
02/01/24	P. Shields	0.4	\$340.00	Evaluated issues associated with quality review of comparative financial information.
02/01/24	J. Funk	0.4	\$260.00	Performed quality review of comparative financial statement analysis for the Bond Obligated Group (2017 - 2022).
02/01/24	R. Strong	0.3	\$244.50	Analyzed CCCEB transactions (including accounting system data).
02/01/24	J. Funk	0.3	\$195.00	Analyzed Finance Council meeting minutes including assets detailed therein (January - April 2018).



ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)

Exhibit C: Schedule of Time Detail

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
300.00 - Asset Analysis (General - Debtors)				
02/02/24	M. Babcock	2.6	\$1,963.00	Continued analysis of flow of funds relating to OPF \$35.0 million loan.
02/02/24	M. Babcock	2.3	\$1,736.50	Analyzed flow of funds relating to OPF \$35.0 million loan.
02/02/24	J. Freeman	2.3	\$885.50	Analyzed Oakland Parochial Fund donor report data (November 2023).
02/02/24	M. Babcock	1.9	\$1,434.50	Prepared asset presentation for Mediators (Diocese).
02/02/24	C. Tergevorkian	1.6	\$768.00	Analyzed Oakland Parochial Fund donor report transactions (August - November 2023).
02/02/24	J. Funk	1.6	\$1,040.00	Continued analysis of Finance Council meeting minutes including assets detailed therein (January - April 2018).
02/02/24	J. Funk	1.4	\$910.00	Continued quality review of comparative financial statement analysis for the Bond Obligated Group (2017 - 2022).
02/02/24	C. Tergevorkian	0.6	\$288.00	Updated analysis of Oakland Parochial Fund transfers / loans.
02/02/24	P. Shields	0.5	\$425.00	Met with BRG (AM [credit analytics managing director / financial analysis], CT [credit estimate analyst]) to evaluate additional issues for consideration in connection with credit estimate [financial analysis / ability to pay].
02/02/24	A. Metz	0.5	\$400.00	Met with BRG (PS [financial analysis / ability to pay], CT [credit estimate analyst]) to discuss credit estimate model [credit analytics managing director / financial analysis].
02/02/24	M. Babcock	0.4	\$302.00	Met with BRG (CT) to discuss OPF \$35.0 million loan (including flow of funds).
02/02/24	J. Funk	0.4	\$260.00	Met with BRG (CT) to evaluate Bond Obligated Group comparative financial statement information related to the credit estimate.
02/02/24	C. Tergevorkian	0.4	\$192.00	Met with BRG (JF) to discuss credit estimate analysis for Bond Obligated Group.
02/02/24	C. Tergevorkian	0.4	\$192.00	Met with BRG (MB) to discuss flow of funds for OPF \$35MM loan.
02/02/24	C. Tergevorkian	0.4	\$192.00	Met with BRG (PS [financial analysis / ability to pay], AM [credit analytics managing director / financial analysis]) to discuss credit estimate analysis for Bond Obligated Group [credit estimate analyst].
02/02/24	C. Tergevorkian	0.3	\$144.00	Evaluated credit estimate for Bond Obligated Group relating to assessment of adjusted operating revenue (2020 - 2022).



ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)

Exhibit C: Schedule of Time Detail

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
300.00 - Asset Analysis (General - Debtors)				
02/02/24	N. Librock	0.2	\$155.00	Attended meeting with BRG (PS) to conduct further review credit analysis issues.
02/02/24	P. Shields	0.2	\$170.00	Met with BRG (NL) to outline issues for further consideration in connection with credit analysis.
02/02/24	P. Shields	0.2	\$170.00	Outlined follow up items for consideration in connection with ability to pay analysis.
02/05/24	M. Babcock	2.2	\$1,661.00	Updated asset presentation for Mediators (Diocese).
02/05/24	M. Babcock	1.7	\$1,283.50	Continued update of asset presentation for Mediators (Diocese).
02/05/24	M. Babcock	1.5	\$1,132.50	Updated analysis of flow of funds relating to OPF \$35.0 million loan.
02/05/24	J. Funk	1.2	\$780.00	Examined Finance Council meeting minutes including assets detailed therein (January - April 2018).
02/05/24	C. Tergevorkian	0.8	\$384.00	Analyzed transactions detailed in Oakland Parochial Fund deposit summaries (2004 - June 2023).
02/05/24	C. Tergevorkian	0.6	\$288.00	Analyzed Diocese bank account disclosures as of 02/01/24.
02/05/24	C. Tergevorkian	0.5	\$240.00	Examined Oakland Parochial Fund donor reports (March 2023, April 2023, December 2023).
02/05/24	J. Funk	0.4	\$260.00	Examined Finance Council meeting minutes including assets detailed therein (May - September 2018).
02/05/24	P. Shields	0.4	\$340.00	Reviewed issues for further consideration in connection with \$35.0 million OPF loan.
02/05/24	P. Shields	0.1	\$85.00	Performed quality review on credit estimate model.
02/06/24	M. Babcock	2.8	\$2,114.00	Updated asset presentation for Mediators (Affiliated Entities).
02/06/24	J. Freeman	2.7	\$1,039.50	Analyzed Oakland Parochial Fund donor report data (December 2020).
02/06/24	M. Babcock	2.6	\$1,963.00	Continued update of asset presentation for Mediators (Affiliated Entities).
02/06/24	J. Freeman	2.6	\$1,001.00	Examined Oakland Parochial Fund donor report data (March 2023).
02/06/24	A. Stubbs	2.5	\$800.00	Examined Oakland Parochial Fund deposit summary reports (2008 - 2011).



ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)

Exhibit C: Schedule of Time Detail

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
300.00 - Asset Analysis (General - Debtors)				
02/06/24	A. Stubbs	2.2	\$704.00	Evaluated Oakland Parochial Fund deposit summary reports (2004 - 2007).
02/06/24	Y. Xu	1.5	\$337.50	Evaluated Oakland Parochial Fund transactions (August 2023).
02/06/24	S. Rawlings	1.5	\$337.50	Updated Debtor comparative financial statement analysis to include new data (2004 - 2023).
02/06/24	P. Shields	1.1	\$935.00	Continued to performed quality review on credit estimate model.
02/06/24	C. Tergevorkian	1.1	\$528.00	Met with BRG (MB [asset analysis], PS [ability to pay analysis]) and UCC Counsel (BW, JP) to discuss ongoing analyses [document analysis].
02/06/24	P. Shields	1.1	\$935.00	Met with UCC Counsel (JP, BW) and BRG (MB [asset analysis], CT [document analysis]) to evaluate case analyses [ability to pay analysis].
02/06/24	M. Babcock	1.1	\$830.50	Met with UCC Counsel (JP, BW) and BRG (PS [ability to pay analysis], CT [document analysis]) to discuss ongoing asset analyses / ability to pay assessment [asset analysis].
02/06/24	A. Stubbs	1.0	\$320.00	Analyzed Oakland Parochial Fund deposit summary reports (2012 - 2013).
02/06/24	C. Tergevorkian	0.7	\$336.00	Analyzed Oakland Parochial Fund transactions (2004 - 2023).
02/06/24	R. Strong	0.7	\$570.50	Examined Debtor accounting system data for CCCEB related transactions.
02/06/24	P. Shields	0.5	\$425.00	Met with BRG (MB [asset analysis], CT [credit estimate analyst]) to evaluate Debtor ability to pay analysis [financial analysis / ability to pay].
02/06/24	C. Tergevorkian	0.5	\$240.00	Met with BRG (MB [asset analysis], PS [financial analysis / ability to pay]) to discuss Debtor ability to pay analysis [credit estimate analyst].
02/06/24	M. Babcock	0.5	\$377.50	Met with BRG (PS [financial analysis / ability to pay], CT [credit estimate analyst]) to discuss ongoing ability to pay assessment [asset analysis].
02/06/24	C. Tergevorkian	0.4	\$192.00	Updated sensitivity analysis for Bond Obligated Group.
02/06/24	J. Funk	0.3	\$195.00	Continued examination of Finance Council meeting minutes including assets detailed therein (May - September 2018).



ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)

Exhibit C: Schedule of Time Detail

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
300.00 - Asset Analysis (General - Debtors)				
02/06/24	P. Shields	0.2	\$170.00	Met with BRG (AM [credit analytics managing director / financial analysis], CT [credit estimate analyst]) to review potential updates to the credit estimate [financial analysis / ability to pay].
02/06/24	C. Tergevorkian	0.2	\$96.00	Met with BRG (PS [financial analysis / ability to pay], AM [credit analytics managing director / financial analysis]) to discuss credit estimate analysis for Bond Obligated Group [credit estimate analyst].
02/06/24	A. Metz	0.2	\$160.00	Met with BRG (PS [financial analysis / ability to pay], CT [credit estimate analyst]) to discuss model of credit estimate analysis [credit analytics managing director / financial analysis].
02/06/24	P. Shields	0.1	\$85.00	Outlined issues for consideration in connection with upcoming call with UCC Counsel relating to ability to pay analysis.
02/07/24	M. Babcock	2.9	\$2,189.50	Updated asset presentation for Mediators (Diocese).
02/07/24	J. Freeman	2.8	\$1,078.00	Analyzed Oakland Parochial Fund donor report data (April 2023).
02/07/24	A. Stubbs	2.7	\$864.00	Examined Oakland Parochial Fund deposit summary reports (2020 - 2023).
02/07/24	J. Freeman	2.7	\$1,039.50	Examined Oakland Parochial Fund donor report data (December 2023).
02/07/24	Y. Xu	2.5	\$562.50	Evaluated Oakland Parochial Fund transactions (September 2023).
02/07/24	A. Stubbs	2.4	\$768.00	Evaluated Oakland Parochial Fund deposit summary reports (2014 - 2017).
02/07/24	M. Babcock	2.2	\$1,661.00	Updated asset presentation for Mediators (Affiliated Entities).
02/07/24	J. Funk	1.9	\$1,235.00	Evaluated Finance Council meeting minutes including assets detailed therein (October - December 2018).
02/07/24	A. Stubbs	1.6	\$512.00	Analyzed Oakland Parochial Fund deposit summary reports (2018 - 2019).
02/07/24	R. Strong	1.4	\$1,141.00	Attended call with BRG (MB) regarding accounting systems data for CCCEB analysis.
02/07/24	M. Babcock	1.4	\$1,057.00	Met with BRG (RS) to analyze accounting system data (CCCEB).
02/07/24	Y. Xu	0.9	\$202.50	Continued evaluation of Oakland Parochial Fund transactions (August 2023).
02/07/24	Y. Xu	0.8	\$180.00	Analyzed Oakland Parochial Fund transactions (October 2023).



ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)

Exhibit C: Schedule of Time Detail

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
300.00 - Asset Analysis (General - Debtors)				
02/07/24	R. Strong	0.8	\$652.00	Met with BRG (MB) regarding accounting systems data relating to Parish reimbursements of insurance costs.
02/07/24	M. Babcock	0.8	\$604.00	Met with BRG (RS) to analyze accounting system data (Insurance / Parish Reimbursements).
02/08/24	Y. Xu	2.4	\$540.00	Analyzed Oakland Parochial Fund transactions (November 2023).
02/08/24	S. Rawlings	2.2	\$495.00	Updated Debtor comparative balance sheet analysis (2004 - 2023).
02/08/24	C. Tergevorkian	1.5	\$720.00	Analyzed trends reported in Oakland Parochial Fund data (December 2020, March 2023, April 2023, December 2023).
02/08/24	S. Rawlings	1.3	\$292.50	Revised Debtor comparative income statement analysis (2004 - 2023).
02/08/24	Y. Xu	1.2	\$270.00	Continued analysis of Oakland Parochial Fund transactions (October 2023).
02/08/24	C. Tergevorkian	0.9	\$432.00	Reviewed updated comparative financial statement analyses (2013 - 2023 / Combined Entities).
02/08/24	J. Funk	0.6	\$390.00	Continued evaluation of Finance Council meeting minutes including assets detailed therein (October - December 2018).
02/08/24	J. Funk	0.3	\$195.00	Analyzed Finance Council meeting minutes including assets detailed therein (May - September 2018).
02/08/24	C. Tergevorkian	0.3	\$144.00	Met with BRG (AS) to discuss Oakland Parochial Fund deposit summary reports (2008 - 2023).
02/08/24	A. Stubbs	0.3	\$96.00	Met with BRG (CT) to review Parochial Fund deposit summary reports (2008 - 2023).
02/09/24	J. Funk	2.9	\$1,885.00	Examined Finance Council meeting minutes including assets detailed therein (2006).
02/09/24	Y. Xu	1.8	\$405.00	Evaluated Oakland Parochial Fund transactions (December 2023).
02/09/24	Y. Xu	1.7	\$382.50	Analyzed Oakland Parochial Fund transactions (March 2023).
02/09/24	J. Funk	1.6	\$1,040.00	Evaluated Finance Council meeting minutes including assets detailed therein (January - April 2007).
02/09/24	Y. Xu	0.6	\$135.00	Evaluated Oakland Parochial Fund transactions (December 2020).
02/09/24	M. Babcock	0.5	\$377.50	Analyzed assets discussed in Finance Council meeting minutes.



ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)

Exhibit C: Schedule of Time Detail

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
300.00 - Asset Analysis (General - Debtors)				
02/09/24	C. Tergevorkian	0.5	\$240.00	Identified additional comparative financial statement analyses to be performed by staff.
02/12/24	S. Chaffos	1.0	\$415.00	Met with BRG (CT) to analyze comparative financial statement analyses.
02/12/24	C. Tergevorkian	1.0	\$480.00	Met with BRG (SC) to review comparative financial statement analyses.
02/12/24	J. Funk	0.9	\$585.00	Evaluated Finance Council meeting minutes including assets detailed therein (May - June 2007).
02/13/24	S. Chaffos	0.6	\$249.00	Analyzed assets reported in Debtor balance sheets (2020 - 2023).
02/13/24	Y. Xu	0.6	\$135.00	Continued evaluation of Oakland Parochial Fund transactions (December 2020).
02/13/24	C. Tergevorkian	0.6	\$288.00	Evaluated trends reported in comparative financial statement analyses (2004 - 2023).
02/13/24	Y. Xu	0.5	\$112.50	Analyzed Oakland Parochial Fund transactions (April 2023).
02/13/24	C. Tergevorkian	0.5	\$240.00	Analyzed trends reported in Oakland Parochial Fund data (December 2020, April 2023, August - December 2023).
02/13/24	C. Tergevorkian	0.3	\$144.00	Examined financial statement index to determine all financial statements provided to date.
02/13/24	M. Babcock	0.2	\$151.00	Analyzed CCCEB payments (pre-petition / post-petition).
02/13/24	M. Babcock	0.2	\$151.00	Analyzed restricted assets (including supporting documentation).
02/14/24	S. Rawlings	1.5	\$337.50	Updated Debtor comparative financial statement analysis (2004 - 2023).
02/14/24	C. Tergevorkian	1.0	\$480.00	Updated analysis of Affiliate financial statements (including asset / operational trends detailed therein).
02/14/24	M. Babcock	0.3	\$226.50	Met with UCC Counsel (BW) to update asset presentation for mediators.
02/15/24	M. Babcock	1.6	\$1,208.00	Continued update of asset presentation for mediators.
02/15/24	C. Tergevorkian	0.8	\$384.00	Examined Debtor financial statement analyses (including audit / MOR data) (2013 - 2023).
02/16/24	J. Funk	2.5	\$1,625.00	Continued to analyze Finance Council meeting minutes including assets detailed therein (July - November 2018).



ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)

Exhibit C: Schedule of Time Detail

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
300.00 - Asset Analysis (General - Debtors)				
02/16/24	J. Funk	2.4	\$1,560.00	Analyzed Finance Council meeting minutes including assets detailed therein (July - November 2018).
02/16/24	M. Babcock	1.1	\$830.50	Analyzed cash assets in advance of meeting with Debtor FA (including cash balance trends, cash disbursements to CCCEB, alleged restricted cash).
02/16/24	P. Shields	1.1	\$935.00	Met with BRG (CT) to evaluate comparative financial information for Bond Obligated Group.
02/16/24	C. Tergevorkian	1.1	\$528.00	Met with BRG (PS) to evaluate comparative financial information (Bond Obligated Group).
02/16/24	C. Tergevorkian	0.9	\$432.00	Evaluated Debtor comparative financial statement analysis to verify accuracy (2004 - 2023).
02/16/24	R. Strong	0.8	\$652.00	Attended call with BRG (MB [asset analysis], PS [ability to pay analysis]) relating to call with Debtor professionals regarding accounting data questions [data analysis].
02/16/24	P. Shields	0.8	\$680.00	Met with BRG (RS [data analysis], MB [asset analysis]) to further evaluate accounting issues (including CCCEB / restricted assets) in connection with analysis of financial performance [ability to pay analysis].
02/16/24	M. Babcock	0.8	\$604.00	Met with BRG (RS [data analysis], PS [ability to pay analysis]) to discuss cash assets (including cash balance trends, cash disbursements to CCCEB, alleged restricted cash) [asset analysis].
02/16/24	M. Babcock	0.6	\$453.00	Met with Debtor Counsel (ML), Debtor FA (CM, SL, EK), UCC Counsel (BW) and (RS [data analysis], PS [ability to pay analysis]) to discuss cash assets (including cash balance trends, cash disbursements to CCCEB, alleged restricted cash) [asset analysis].
02/16/24	R. Strong	0.6	\$489.00	Met with Debtor Counsel (ML), Debtor FA (CM, SL, EK), UCC Counsel (BW) and BRG (MB [asset analysis], PS [ability to pay analysis]) regarding accounting data questions including CCCEB / restricted assets [data analysis].
02/16/24	P. Shields	0.6	\$510.00	Met with Debtor FA (CM, SL, EK), Debtor Counsel (ML), UCC Counsel (BW), and BRG (RS [data analysis], MB [asset analysis]) to evaluate accounting issues (including CCCEB / restricted assets) [ability to pay analysis].
02/16/24	M. Babcock	0.4	\$302.00	Revised asset presentation for mediators.
02/18/24	M. Babcock	0.6	\$453.00	Updated mediator asset presentation.



ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)

Exhibit C: Schedule of Time Detail

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
300.00 - Asset Analysis (General - Debtors)				
02/18/24	M. Babcock	0.5	\$377.50	Updated CCCEB disbursement analysis (pre-petition / post-petition).
02/19/24	C. Tergevorkian	2.0	\$960.00	Continued analysis of "Accounts Receivable - Misc" activity relating to CCCEB (including assessment of increases / decreases to account).
02/19/24	C. Tergevorkian	1.7	\$816.00	Analyzed "Accounts Receivable - Misc" activity relating to CCCEB (including assessment of increases / decreases to account).
02/19/24	M. Babcock	0.8	\$604.00	Continued updated of CCCEB disbursement analysis (pre-petition / post-petition).
02/19/24	M. Babcock	0.7	\$528.50	Continued update of mediator asset presentation.
02/20/24	J. Funk	2.5	\$1,625.00	Examined Finance Council meeting minutes including the assets detailed therein (July - December 2008).
02/20/24	J. Funk	2.4	\$1,560.00	Analyzed Finance Council meeting minutes including the assets detailed therein (January - June 2008).
02/20/24	C. Tergevorkian	2.0	\$960.00	Evaluated RCBO financial statement data (2022) in conjunction with Bond Obligated Group analysis.
02/20/24	C. Tergevorkian	1.0	\$480.00	Evaluated RCC financial statement data (2022) in conjunction with Bond Obligated Group analysis.
02/20/24	C. Tergevorkian	1.0	\$480.00	Evaluated RCWC financial statement data (2022) in conjunction with Bond Obligated Group analysis.
02/20/24	J. Funk	0.6	\$390.00	Examined Finance Council meeting minutes including assets detailed therein (December 2018).
02/20/24	J. Funk	0.3	\$195.00	Continued analysis of Finance Council meeting minutes including detailed described therein (May - September 2018).
02/21/24	J. Funk	2.5	\$1,625.00	Evaluated Finance Council meeting minutes including assets detailed therein (October - December 2018).
02/21/24	J. Funk	2.3	\$1,495.00	Updated analysis of Finance Council meeting minutes including assets detailed therein (May - September 2018).
02/21/24	S. Rawlings	2.1	\$472.50	Revised Debtor comparative financial statement analysis (2016 - 2023).
02/21/24	C. Tergevorkian	1.8	\$864.00	Evaluated credit estimate for Bond Obligated Group relating to assessment of financial resources and liquidity (2020 - 2022).



ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)

Exhibit C: Schedule of Time Detail

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
300.00 - Asset Analysis (General - Debtors)				
02/21/24	J. Funk	1.6	\$1,040.00	Analyzed Finance Council meeting minutes including assets detailed therein (January - March 2018).
02/21/24	C. Tergevorkian	1.2	\$576.00	Continued evaluation of credit estimate for Bond Obligated Group relating to assessment of adjusted operating revenue (2020 - 2022).
02/21/24	C. Tergevorkian	0.7	\$336.00	Evaluated credit estimate for Bond Obligated Group relating to assessment of leverage (2020 - 2022).
02/22/24	J. Funk	2.9	\$1,885.00	Evaluated Finance Council meeting minutes including assets detailed therein (August - December 2018).
02/22/24	J. Funk	2.8	\$1,820.00	Examined Finance Council meeting minutes including assets detailed therein (April - July 2018).
02/22/24	C. Tergevorkian	1.7	\$816.00	Evaluated credit estimate for Bond Obligated Group relating to assessment of operating performance (2020 - 2022).
02/22/24	C. Tergevorkian	0.7	\$336.00	Evaluated activity reported in Bond Obligated Group comparative financial statement analysis (2007 - 2022).
02/22/24	C. Tergevorkian	0.4	\$192.00	Evaluated activity reported in Adventus comparative financial statement analysis (2021 - 2023).
02/23/24	R. Strong	0.8	\$652.00	Analyzed accounting system data to address inquiries from UCC Counsel for asset analysis.
02/23/24	M. Babcock	0.7	\$528.50	Analyzed cash disbursements to CCCEB (including related accounting treatment).
02/23/24	M. Babcock	0.6	\$453.00	Updated ability to pay analysis to incorporate recent asset information.
02/23/24	R. Strong	0.3	\$244.50	Attended call with BRG (PS [ability to pay analysis], MB [asset analysis]) regarding CCCEB receivable transactions [data analysis].
02/23/24	M. Babcock	0.3	\$226.50	Met with BRG (PS [ability to pay analysis], RS [data analysis]) to analyze CCCEB disbursements (including related accounting treatment) [asset analysis].
02/23/24	P. Shields	0.3	\$255.00	Met with BRG (RS [data analysis], MB [asset analysis]) to evaluate CCCEB accounting activity [ability to pay analysis].
02/26/24	P. Shields	0.5	\$425.00	Met with BRG (MB [asset analysis], CT [document analysis]) to further evaluate financial resource analysis [ability to pay analysis].



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Exhibit C: Schedule of Time Detail

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
300.00 - Asset Analysis (General - Debtors)				
02/26/24	M. Babcock	0.5	\$377.50	Met with BRG (PS [ability to pay analysis], CT [document analysis]) to evaluate financial resources available to Debtor [asset analysis].
02/26/24	C. Tergevorkian	0.5	\$240.00	Met with BRG (PS [ability to pay analysis], MB [asset analysis]) to evaluate Debtor financial resources [document analysis].
02/26/24	M. Babcock	0.5	\$377.50	Met with UCC Counsel (BW, BC) and BRG (JF) to coordinate analysis of corporate documents.
02/26/24	J. Funk	0.5	\$325.00	Met with UCC Counsel (BW, BC) and BRG (MB) to discuss analysis of corporate documents.
02/26/24	P. Shields	0.2	\$170.00	Reviewed cash management motion pursuant to request from UCC Counsel.
02/27/24	J. Funk	2.2	\$1,430.00	Analyzed Debtor corporate documents (including articles of incorporation, bylaws, amendments) to identify officers, directors, corporate purpose(s), and assets detailed therein.
02/27/24	C. Tergevorkian	1.8	\$864.00	Analyzed transactions reported in Oakland Parochial Fund deposit summary reports (2019 - 2023).
02/27/24	C. Tergevorkian	1.4	\$672.00	Evaluated Bond Obligated Group cash / investments as of 2022 in conjunction with funding analysis.
02/27/24	M. Babcock	1.1	\$830.50	Analyzed corporate documents (including assets / relationships detailed therein).
02/28/24	J. Funk	1.6	\$1,040.00	Continued analysis of Debtor corporate documents (including articles of incorporation, bylaws, amendments) to identify officers, directors, corporate purpose(s), and assets detailed therein.
02/28/24	C. Tergevorkian	1.4	\$672.00	Evaluated Affiliate cash / investments as of 2023 in conjunction with funding analysis.
02/28/24	Y. Xu	0.8	\$180.00	Continued analysis of Oakland Parochial Fund transactions (April 2023).
02/28/24	P. Shields	0.3	\$255.00	Met with BRG (CT) to evaluate contribution analysis.
02/29/24	P. Shields	1.0	\$850.00	Updated financial resource analysis for Debtor / Affiliates.
02/29/24	C. Tergevorkian	0.8	\$384.00	Continued evaluation of credit estimate for Bond Obligated Group relating to assessment of financial resources and liquidity (2020 - 2022).



ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)

Exhibit C: Schedule of Time Detail

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
300.00 - Asset Analysis (General - Debtors)				
02/29/24	Y. Xu	0.5	\$112.50	Updated analysis of Oakland Parochial Fund transactions (March 2023).
02/29/24	P. Shields	0.3	\$255.00	Met with BRG (CT) to review calculations relating to Bond Obligated Group credit estimate.
02/29/24	C. Tergevorkian	0.3	\$144.00	Met with BRG (PS) to review updates to Bond Obligated Group credit estimate (2022).
Task Code: 300.00		206.8	\$115,251.50	Totals
302.00 - Asset Analysis (General - Related Non-Debtors)				
02/01/24	C. Tergevorkian	2.2	\$1,056.00	Performed quality review of comparative financial statement analyses (Affiliates).
02/01/24	S. Rawlings	1.5	\$337.50	Updated RCC comparative financial statement analysis (2004 - 2023).
02/02/24	C. Tergevorkian	2.0	\$960.00	Performed quality review of comparative financial statement analysis (CLCC).
02/02/24	C. Tergevorkian	1.6	\$768.00	Performed quality review of comparative financial statement analysis (CCEB).
02/05/24	A. Stubbs	2.2	\$704.00	Evaluated trends identified in Affiliate comparative financial statement analysis (2014 - 2021).
02/05/24	S. Rawlings	1.6	\$360.00	Revised CCEB comparative financial statement analysis (2004 - 2023).
02/05/24	C. Tergevorkian	1.1	\$528.00	Performed quality review of comparative financial statement analysis (RCBO, SPOF, Adventus, OPF, LCA, CF).
02/06/24	C. Tergevorkian	1.8	\$864.00	Performed quality review of comparative financial statement analysis (BOG, RCC, RCWC).
02/07/24	S. Rawlings	2.7	\$607.50	Revised CLCC comparative financial statement analysis (balance sheet / income statement) (2015 - 2023).
02/07/24	S. Rawlings	1.6	\$360.00	Updated BOG comparative financial statement analysis (balance sheet / income statement) (2007 - 2021).
02/08/24	S. Rawlings	0.4	\$90.00	Revised RCWC comparative financial statement analysis (balance sheet / income statement) (2004 - 2011).
02/14/24	S. Chaffos	1.2	\$498.00	Obtained financial statements / data for Affiliates available through public sources.



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Exhibit C: Schedule of Time Detail

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
302.00 - Asset Analysis (General - Related Non-Debtors)				
02/16/24	S. Rawlings	2.3	\$517.50	Continued revision of CCEB comparative financial statement analysis (2004 - 2023).
02/16/24	S. Rawlings	1.9	\$427.50	Updated Adventus comparative financial statement analysis (balance sheet / income statement) (2021 - 2023).
02/19/24	S. Rawlings	1.7	\$382.50	Continued revision of CCEB comparative financial statement analysis (2004 - 2023).
02/19/24	S. Rawlings	1.7	\$382.50	Updated CF comparative financial statement analysis (balance sheet / income statement) (2021 - 2023).
02/19/24	S. Rawlings	1.6	\$360.00	Revised CCCEB comparative financial statement analysis (balance sheet / income statement) (2003 - 2023).
02/19/24	C. Tergevorkian	0.6	\$288.00	Evaluated CCSS comparative financial statement analysis (2011 - 2023).
02/20/24	S. Rawlings	2.9	\$652.50	Updated Affiliate comparative financial statement analysis (balance sheet / income statement) (2004 - 2023).
02/20/24	S. Rawlings	2.1	\$472.50	Updated Combined comparative financial statement analysis (balance sheet / income statement) (2015 - 2019).
02/21/24	S. Rawlings	2.0	\$450.00	Continued update of Combined comparative financial statement analysis (balance sheet / income statement) (2020 - 2021).
02/21/24	S. Rawlings	1.5	\$337.50	Continued update of Combined comparative financial statement analysis (balance sheet / income statement) (2022 - 2023).
02/22/24	J. Funk	2.8	\$1,820.00	Analyzed CCCEB corporate documents (including articles of incorporation, bylaws, amendments) to identify officers, directors, corporate purpose(s), and assets detailed therein.
02/22/24	M. Babcock	0.8	\$604.00	Examined CCCEB corporate documents (including articles of incorporation, bylaws, amendments).
02/22/24	M. Babcock	0.8	\$604.00	Met with BRG (JF) to discuss analysis of Affiliate corporate documents (including assets / relationships discussed therein).
02/22/24	J. Funk	0.8	\$520.00	Met with BRG (MB) to discuss analysis of Affiliate corporate documents.
02/22/24	C. Tergevorkian	0.7	\$336.00	Evaluated RCC comparative financial statement analysis (2003 - 2023).
02/22/24	C. Tergevorkian	0.7	\$336.00	Examined RCWC comparative financial statement analysis (2003 - 2022).



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Exhibit C: Schedule of Time Detail

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
302.00 - Asset Analysis (General - Related Non-Debtors)				
02/22/24	C. Tergevorkian	0.5	\$240.00	Examined CLCC comparative financial statement analysis (2015 - 2023).
02/22/24	C. Tergevorkian	0.4	\$192.00	Analyzed CCCEB service agreements (including involvement of RCC).
02/22/24	C. Tergevorkian	0.4	\$192.00	Evaluated LCA comparative financial statement analysis (2019 - 2023).
02/22/24	C. Tergevorkian	0.3	\$144.00	Evaluated CF comparative financial statement analysis (2021 - 2023).
02/22/24	C. Tergevorkian	0.3	\$144.00	Examined SPOF comparative financial statement analysis (2022 - 2023).
02/22/24	C. Tergevorkian	0.2	\$96.00	Examined OPF comparative financial statement analysis (2023).
02/23/24	J. Funk	2.1	\$1,365.00	Analyzed RCWC corporate documents (including articles of incorporation, bylaws, amendments) to identify officers, directors, corporate purpose(s), and assets detailed therein.
02/23/24	J. Funk	2.1	\$1,365.00	Evaluated CLCC corporate documents (including articles of incorporation, bylaws, amendments) to identify officers, directors, corporate purpose(s), and assets detailed therein.
02/23/24	J. Funk	1.4	\$910.00	Examined LCA corporate documents (including articles of incorporation, bylaws, amendments) to identify officers, directors, corporate purpose(s), and assets detailed therein.
02/23/24	C. Tergevorkian	1.0	\$480.00	Evaluated CCEB comparative financial statement analysis (2004 - 2023).
02/23/24	C. Tergevorkian	1.0	\$480.00	Examined CCCEB comparative financial statement analysis (2003 - 2023).
02/23/24	C. Tergevorkian	1.0	\$480.00	Reviewed Affiliate comparative financial statement analyses to verify completeness / accuracy.
02/23/24	C. Tergevorkian	0.8	\$384.00	Continued examination of CLCC comparative financial statement analysis (2015 - 2023).
02/26/24	J. Funk	2.1	\$1,365.00	Analyzed CCEB corporate documents (including articles of incorporation, bylaws, amendments) to identify officers, directors, corporate purpose(s), and assets detailed therein.
02/26/24	J. Funk	2.1	\$1,365.00	Evaluated Adventus corporate documents (including articles of incorporation, bylaws, amendments) to identify officers, directors, corporate purpose(s), and assets detailed therein.



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Exhibit C: Schedule of Time Detail

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
302.00 - Asset Analysis (General - Related Non-Debtors)				
02/26/24	J. Funk	1.7	\$1,105.00	Examined SPOF corporate documents (including articles of incorporation, bylaws, amendments) to identify officers, directors, corporate purpose(s), and assets detailed therein.
02/27/24	J. Funk	2.8	\$1,820.00	Evaluated CF corporate documents (including articles of incorporation, bylaws, amendments) to identify officers, directors, corporate purpose(s), and assets detailed therein.
02/27/24	J. Funk	2.2	\$1,430.00	Examined Furrer corporate documents (including articles of incorporation, bylaws, amendments) to identify officers, directors, corporate purpose(s), and assets detailed therein.
02/28/24	J. Funk	2.1	\$1,365.00	Analyzed Cemetery (RCC / RCFS / CCSS) corporate documents (including articles of incorporation, bylaws, amendments) to identify officers, directors, corporate purpose(s), and assets detailed therein.
02/28/24	J. Funk	1.8	\$1,170.00	Evaluated information obtained from corporate document analysis relating to alter ego / substantive consolidation indicia.
02/29/24	J. Funk	2.6	\$1,690.00	Continued analysis of Cemetery (RCC / RCFS / CCSS) corporate documents (including articles of incorporation, bylaws, amendments) to identify officers, directors, corporate purpose(s), and assets detailed therein.
02/29/24	J. Funk	1.8	\$1,170.00	Continued update of alter ego / substantive consolidation analysis pursuant to information obtained from corporate document analysis.
02/29/24	J. Funk	1.4	\$910.00	Updated alter ego / substantive consolidation analysis pursuant to information obtained from corporate document analysis.
Task Code: 302.00		76.9	\$35,485.50	Totals
303.00 - Asset Analysis (General - Parishes)				
02/05/24	P. Shields	0.3	\$255.00	Met with BRG (CT) to review Parish ability to pay analysis.
02/05/24	C. Tergevorkian	0.3	\$144.00	Met with BRG (PS) to discuss parish ability to pay analysis.
02/06/24	C. Tergevorkian	1.9	\$912.00	Performed quality review of comparative financial statement analysis (CCSS, CCCEB, Parishes).
02/07/24	S. Rawlings	0.4	\$90.00	Updated Parish comparative financial statement analysis (balance sheet / income statement) (2012 - 2021).
02/23/24	S. Rawlings	2.5	\$562.50	Continued revision of Parish comparative financial statement analysis (balance sheet / income statement) (2012 - 2021).



ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)

Exhibit C: Schedule of Time Detail

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
<u>303.00 - Asset Analysis (General - Parishes)</u>				
02/23/24	S. Rawlings	1.4	\$315.00	Revised Parish comparative financial statement analysis (balance sheet / income statement) (2012 - 2021).
02/23/24	C. Tergevorkian	0.8	\$384.00	Evaluated activity reported in Parish comparative financial statement analysis (2012 - 2021).
02/27/24	C. Tergevorkian	1.1	\$528.00	Evaluated Parish cash / investments as of 2023 in conjunction with funding analysis.
Task Code: 303.00		8.7	\$3,190.50	Totals
<u>330.00 - Asset Analysis (Real Property - Debtors)</u>				
02/07/24	J. Funk	0.8	\$520.00	Analyzed Debtor real estate holdings (including available data regarding value / use).
02/07/24	M. Babcock	0.3	\$226.50	Met with BRG (JF) to update real estate analysis.
02/09/24	M. Babcock	0.7	\$528.50	Met with BRG (JF) to evaluate updated real estate analysis.
02/09/24	J. Funk	0.7	\$455.00	Met with BRG (MB) to review ongoing real estate analysis.
02/09/24	J. Funk	0.2	\$130.00	Analyzed Affiliate real estate holdings (including available data regarding value / use).
02/13/24	M. Babcock	0.9	\$679.50	Updated real estate analysis (including identification of properties transferred from Archdiocese of San Francisco).
02/16/24	M. Babcock	1.3	\$981.50	Evaluated available real estate values (historical cost, assessed, appraised, other).
02/19/24	M. Babcock	0.9	\$679.50	Continued evaluation of available real estate values (historical cost, assessed, appraised, other).
02/23/24	P. Shields	1.5	\$1,275.00	Met with BRG (MB) to evaluate information set forth in real estate document production.
02/23/24	M. Babcock	1.5	\$1,132.50	Met with BRG (PS) to analyze real estate holdings (including available value information).
02/26/24	A. Manley	0.5	\$547.50	Attended call with BRG (PS [ability to pay analysis], MB [asset analysis]) regarding Livermore property background [real estate analysis].
02/26/24	P. Shields	0.5	\$425.00	Met with BRG (AM [real estate analysis], MB [asset analysis]) to review issues for consideration in connection with Debtor real estate [ability to pay analysis].



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Exhibit C: Schedule of Time Detail

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
330.00 - Asset Analysis (Real Property - Debtors)				
02/26/24	M. Babcock	0.5	\$377.50	Met with BRG (PS [ability to pay analysis], AM [real estate analysis]) to discuss analysis of real estate holdings [asset analysis].
02/28/24	A. Manley	1.2	\$1,314.00	Researched public records relating to Livermore property data (assessments, deed(s)).
02/28/24	A. Manley	0.8	\$876.00	Attended call with Debtor Counsel (ML), Debtor CFO (PB), Debtor FA (SL), UCC Counsel (BW) and BRG (MB) to discuss Livermore property (background / status).
02/28/24	M. Babcock	0.8	\$604.00	Met with Debtor Counsel (ML), Debtor CFO (PB), Debtor FA (SL), UCC Counsel (BW) and BRG (AM) to discuss Livermore property.
Task Code: 330.00		13.1	\$10,752.00	Totals
333.00 - Asset Analysis (Real Property – Parishes)				
02/08/24	J. Funk	2.3	\$1,495.00	Analyzed Parish-related real estate holdings (including available data regarding value / use).
Task Code: 333.00		2.3	\$1,495.00	Totals
1030.00 - Mediation Preparation & Attendance				
02/14/24	M. Babcock	0.9	\$679.50	Met with UCC Counsel (BW) to update asset presentation for mediators.
02/19/24	M. Babcock	0.5	\$377.50	Met with UCC Counsel (JP, BW) to discuss upcoming meeting with mediators.
02/20/24	M. Babcock	1.2	\$906.00	Prepared for mediation session (including review of presentation / case documents).
02/21/24	M. Babcock	2.7	\$2,038.50	Participated in mediation session with Mediator (CS), UCC Counsel (JP, BW), Claims Consultant (KM) and BRG (PS [partial]) (Assets).
02/21/24	P. Shields	1.7	\$1,445.00	Participated in mediation session with Mediator (CS), UCC Counsel (JP, BW), Stout (KM), and BRG (MB) regarding assessment of assets [partial].
02/21/24	M. Babcock	1.4	\$1,057.00	Participated in mediation session with Mediator (CS), UCC Counsel (JP, BW), Claims Consultant (KM) and BRG (PS) (Claims).
02/21/24	P. Shields	1.4	\$1,190.00	Participated in mediation session with Mediator (CS), UCC Counsel (JP, BW), Stout (KM), and BRG (MB) regarding assessment of claims.



ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)

Exhibit C: Schedule of Time Detail

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
1030.00 - Mediation Preparation & Attendance				
02/21/24	M. Babcock	0.8	\$604.00	Continued preparation for mediation session (including review of presentation / case documents).
02/23/24	P. Shields	1.0	\$850.00	Met with UCC Counsel (JP, BW), Insurance Counsel (TB, JB) and BRG (MB) to evaluate mediation issues.
02/23/24	M. Babcock	1.0	\$755.00	Met with UCC Counsel (JP, BW), Insurance Counsel (TB, JB) and BRG (PS) to discuss mediation issues.
02/26/24	P. Shields	1.2	\$1,020.00	Met with UCC Counsel (JP, BW), Insurance Counsel (TB, JB) and BRG (MB) to evaluate analysis of financial resources.
02/26/24	M. Babcock	1.2	\$906.00	Met with UCC Counsel (JP, BW), Insurance Counsel (TB, JB) and BRG (PS) to discuss issues raised during mediation.
02/29/24	P. Shields	1.1	\$935.00	Participated in meeting with UCC Counsel (JP, BW), Insurance Counsel (TB, JB), SCC and BRG (MB [partial]) to evaluate mediation issues.
02/29/24	M. Babcock	1.0	\$755.00	Attended partial meeting with UCC Counsel (JP, BW), Insurance Counsel (TB, JB), SCC and BRG (PS) to discuss issues raised in mediation.
02/29/24	P. Shields	1.0	\$850.00	Met with UCC Counsel (JP, BW), Insurance Counsel (TB, JB) and BRG (MB) regarding mediation issues.
02/29/24	M. Babcock	1.0	\$755.00	Met with UCC Counsel (JP, BW), Insurance Counsel (TB, JB) and BRG (PS) to discuss mediation issues.
Task Code: 1030.00		19.1	\$15,123.50	Totals

1060.00 - Fee Application Preparation & Hearing

02/01/24	M. Babcock	2.4	\$1,812.00	Updated first interim fee application (June - December 2023).
02/01/24	M. Babcock	1.7	\$1,283.50	Continued update of first interim fee application (June - December 2023).
02/01/24	R. Strong	0.3	\$244.50	Revised first interim fee application narrative.
02/05/24	M. Babcock	0.3	\$226.50	Revised first interim fee application (June - December 2023).
02/06/24	P. Shields	0.8	\$680.00	Revised first interim fee application.
02/06/24	M. Babcock	0.7	\$528.50	Updated first interim fee application (June - December 2023).
02/07/24	D. Godfrey	0.3	\$48.00	Prepared January 2024 fee statement (including review of expense detail).

**ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)****Exhibit C: Schedule of Time Detail**

For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
1060.00 - Fee Application Preparation & Hearing				
02/08/24	D. Godfrey	0.6	\$96.00	Updated first interim fee application.
02/08/24	P. Shields	0.2	\$170.00	Revised first interim fee application.
02/09/24	D. Godfrey	2.6	\$416.00	Continued update of January 2024 fee statement (including review of fee detail).
02/09/24	D. Godfrey	1.4	\$224.00	Updated January 2024 fee statement (including review of fee detail).
02/09/24	R. Strong	0.5	\$407.50	Updated fee database exhibits for fee application preparation.
02/12/24	M. Babcock	1.7	\$1,283.50	Revised January 2024 fee statement.
02/12/24	D. Godfrey	1.6	\$256.00	Revised first interim fee application.
02/12/24	D. Godfrey	1.2	\$192.00	Updated January 2024 fee statement.
02/12/24	M. Babcock	1.1	\$830.50	Updated first interim fee application (June - December 2023).
02/12/24	P. Shields	0.6	\$510.00	Met with BRG (MB) to review updates to the First Interim Fee Application.
02/12/24	M. Babcock	0.6	\$453.00	Met with BRG (PS) to update fee application.
02/12/24	P. Shields	0.4	\$340.00	Met with UCC Counsel (GA) and BRG (MB) to review updates to First Interim Fee Application.
02/12/24	M. Babcock	0.4	\$302.00	Met with UCC Counsel (GA) and BRG (PS) to discuss fee application.
02/12/24	R. Strong	0.3	\$244.50	Revised fee database exhibits for monthly fee statement preparation.
02/13/24	M. Babcock	1.2	\$906.00	Finalized first interim fee application (June - December 2023).
02/13/24	D. Godfrey	1.1	\$176.00	Revised first interim fee application.
02/13/24	D. Godfrey	0.6	\$96.00	Updated January 2024 fee statement (including preparation of related exhibits).
02/13/24	R. Strong	0.4	\$326.00	Revised fee database exhibits for fee application preparation.
02/14/24	D. Godfrey	0.5	\$80.00	Updated January 2024 fee statement (including review of fee detail).
02/14/24	D. Godfrey	0.4	\$64.00	Prepared letter to UCC Chair regarding First Interim Fee Application.
02/14/24	M. Babcock	0.2	\$151.00	Updated / executed fee application letter to Committee.



ROMAN CATHOLIC BISHOP OF OAKLAND (CASE NO. 23-40523)

Exhibit C: Schedule of Time Detail
For the Period 02/01/24 through 02/29/24

Date	Professional	Hours	Amount	Description
1060.00 - Fee Application Preparation & Hearing				
02/16/24	D. Godfrey	1.9	\$304.00	Prepared LEDES files for US Trustee for first interim fee application.
02/16/24	M. Babcock	0.6	\$453.00	Updated January 2024 fee statement.
02/18/24	M. Babcock	1.3	\$981.50	Revised January 2024 fee statement.
02/19/24	M. Babcock	0.7	\$528.50	Revised January 2024 fee statement.
02/19/24	D. Godfrey	0.2	\$32.00	Updated exhibits for January 2024 fee statement.
02/19/24	P. Shields	0.1	\$85.00	Updated January 2024 Fee Statement (fee detail).
02/20/24	P. Shields	0.6	\$510.00	Continued update of January 2024 Fee Statement (fee detail).
02/22/24	D. Godfrey	2.1	\$336.00	Updated January 2024 fee statement (including preparation of related exhibits).
02/22/24	M. Babcock	0.7	\$528.50	Continued update of January 2024 fee statement.
02/23/24	D. Godfrey	1.4	\$224.00	Revised January 2024 fee statement.
02/23/24	M. Babcock	0.2	\$151.00	Finalized January 2024 fee statement.
Task Code: 1060.00		33.9	\$16,480.50	Totals
TOTALS		398.0	\$216,167.00	